

Effective 5/10/2016

26-36b-205 Calculation of assessment.

- (1)
 - (a) Except as provided in Subsection (1)(b), an annual assessment is payable on a quarterly basis for each private hospital in an amount calculated at a uniform assessment rate for each hospital discharge, in accordance with this section.
 - (b) A private teaching hospital with more than 425 beds and 60 residents shall pay an assessment rate 2.50 times the uniform rate established under Subsection (1)(c).
 - (c) The uniform assessment rate shall be determined using the total number of hospital discharges for assessed private hospitals, the percentages in Subsection 26-36b-204(2), and rule adopted by the department.
 - (d) Any quarterly changes to the uniform assessment rate shall be applied uniformly to all assessed private hospitals.
- (2)
 - (a) For each state fiscal year, discharges shall be determined using the data from each hospital's Medicare cost report contained in the Centers for Medicare and Medicaid Services' Healthcare Cost Report Information System file. The hospital's discharge data will be derived as follows:
 - (i) for state fiscal year 2017, the hospital's cost report data for the hospital's fiscal year ending between July 1, 2013, and June 30, 2014; and
 - (ii) for each subsequent state fiscal year, the hospital's cost report data for the hospital's fiscal year that ended in the state fiscal year two years before the assessment fiscal year.
 - (b) If a hospital's fiscal year Medicare cost report is not contained in the Centers for Medicare and Medicaid Services' Healthcare Cost Report Information System file:
 - (i) the hospital shall submit to the division a copy of the hospital's Medicare cost report applicable to the assessment year; and
 - (ii) the division shall determine the hospital's discharges.
 - (c) If a hospital is not certified by the Medicare program and is not required to file a Medicare cost report:
 - (i) the hospital shall submit to the division the hospital's applicable fiscal year discharges with supporting documentation;
 - (ii) the division shall determine the hospital's discharges from the information submitted under Subsection (2)(c)(i); and
 - (iii) the failure to submit discharge information shall result in an audit of the hospital's records and a penalty equal to 5% of the calculated assessment.
- (3) Except as provided in Subsection (4), if a hospital is owned by an organization that owns more than one hospital in the state:
 - (a) the assessment for each hospital shall be separately calculated by the department; and
 - (b) each separate hospital shall pay the assessment imposed by this chapter.
- (4) Notwithstanding the requirement of Subsection (3), if multiple hospitals use the same Medicaid provider number:
 - (a) the department shall calculate the assessment in the aggregate for the hospitals using the same Medicaid provider number; and
 - (b) the hospitals may pay the assessment in the aggregate.

Enacted by Chapter 279, 2016 General Session